IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY EIGHTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17290 of 2004

Between:

M/s Mayuri Film Distributors, Begumpet, Hyderabad, rep. by its General Manager, Mr.G.Sudhakar.

..... PETITIONER

AND

1 The Commercial Tax Officer, Begumpet Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
3 The Additional Commissioner (Ct) Legal, Andhra Pradesh Nampally,

Hyderabad.
4 The Commercial Tax Officer, Saroornagar circle, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.Nos.LIII (2)1461/04 and LIII (2) 1494/04 dated 2.9.2004 refusing to grant stay of collection of the disputed taxes of Rs.4,28,254/- and Rs.21.84,303/- for the assessment years 1999-2000 and 2000-01 as arbitrary and unjustified and consequently restrain the 4th Respondent from taking any coercive steps for recovery of disputed taxes pending disposal of the appeals before the Sales Tax Appellate Tribual.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondents: Special Standing Counsel for COMMERCIAL TAXES

The Court at the admission stage, made the following:

ORDER : (per Hon'ble Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

28th September, 2004.

(S.ANANDA REDDY, J)

ajr

To

1 The Commercial Tax Officer, Begumpet Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
3 The Additional Commissioner (Ct) Legal, Andhra Pradesh Nampally,

Hyderabad.
4 The Commercial Tax Officer, Saroornagar circle, Hyderabad.

5 Two C.Cs. to the G.P. for Commercial Taxes, High Court Buildings,

Hyderabad (O.U.T).

6 Two C.D. copies.